22 *July* 1844.—8 Vict.

(Ireland.)

A

B I L L

To transfer the Collection of the Duty on Licenses to let Horses for Hire in Ireland from the Commissioners of Stamps to the Commissioners of Excise.

[Note.—The Words printed in *Italics* are proposed to be inserted in the Committee.]

Preamble.

WHEREAS it is expedient to transfer the collection and management of the Duty upon Licenses for letting Horses to hire by the Mile or Stage, for the purpose of travelling post, in Ireland, from the Commissioners of Stamps to the Commissioners of Excise; BE it therefore Enacted, by The QUEEN's most Excellent MAJESTY, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, THAT from and after the *passing of this Act*, the Duty granted and made payable by an Act passed in the fifty-fifth year of the reign of his late Majesty King GEORGE the Third, intituled, "An Act to grant certain Duties of Excise upon Licenses for the Sale of Spirituous and other Liquors by Retail, and upon Licenses to Persons dealing in exciseable Commodities in Ireland, in lieu of the Stamp Duties payable upon such Licenses, and to secure the Payment of such Excise Duties, and to regulate the issuing of such Licenses, and to discourage the immoderate Use of Spirituous Liquors in Ireland," and the Schedule to the said Act annexed, upon or in respect of Licenses to persons to let to hire any horse for the purpose of travelling post by the mile, or from stage to stage, in Ireland, shall continue in force, and shall be under the collection and management of the Commissioners of Excise, and shall be denominated and taken to be Excise Duties, and shall be paid and payable in British currency.

1. Duties of 55 Geo. 3, c. 19, on Licenses for letting Horses to hire in Ireland, put under the management of the Commissioners of Excise.

55 Geo. 3, c. 19.

And

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2. Powers of former Acts relating to such Licenses, to be put in force by the Commissioners of Excise.

And be it Enacted, That all and singular the powers and authorities, rules, regulations and directions in anywise relating to the granting any such Licenses as aforesaid, or to the duty upon or in respect of such Licenses contained in the said hereinbefore-recited Act, or in any other Act or Acts relating to such Duty or Licenses respectively in force on or immediately before the passing of this Act (except so far as the same shall be inconsistent with the express provisions of this Act), shall be used, executed, exercised and put in force for the securing and collecting of such Duty as aforesaid, and for the granting of any such Licenses respectively by the Commissioners of Excise, as fully and effectually, to all intents and purposes, as if all and singular such powers and authorities had been originally given and granted to such Commissioners of Excise, and as if the same were repeated and re-enacted in this Act; and it shall be lawful for such Commissioners of Excise to grant such Licenses, and to manage such Duties respectively, in like manner as the Commissioners of Stamps might have done before the passing of this Act, under and by virtue of the said Acts; and that all fines, penalties and forfeitures imposed by any such Act or Acts in respect of any such matter or thing to be done or refused, or neglected to be done by any person or persons in anywise relating to such Duty or Licenses, shall be incurred and forfeited, and shall and may be sued for, recovered, levied, mitigated and applied upon or in respect of the doing or neglecting, or refusing to do any acts, matters or things relating to the said Duty and Licenses by this Act placed under the management of the said Commissioners of Excise.

3. Powers of Excise Acts to be put in force with respect to the Duty transferred.

And be it Enacted, That all powers, provisions, clauses, regulations and directions, and all fines, forfeitures, pains and penalties contained in and imposed by any Act or Acts in force immediately before the passing of this Act, in relation to any of the Duties under the collection and management of the Commissioners of Excise, so far as the said Acts or any of them can be made applicable to the said Duty on such Licenses as aforesaid, shall be of full force and effect, and shall be observed, applied, enforced and put in execution with respect to the Duty by this Act placed under the management of the said Commissioners of Excise, as fully and effectually, to all intents and purposes, as if all such powers and authorities, rules, regulations and directions, provisions, fines, pains, penalties and forfeitures had been repeated and specially enacted in this present Act, and had been applied to the Duty by this Act continued in force, and placed under the management of the said Commissioners of Excise.

4. Act may be altered.

And be it Enacted, That this Act may be amended or repealed by any Act to be passed in this present Session of Parliament.

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